



U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F Street NE
Washington, DC 20549
Facsimile: (202) 772-9198
Attention: Suzanne Hayes
Chris Edwards

VIA EDGAR

**Re: Abeona Therapeutics Inc. (the "Company")
Registration Statement on Form S-1
Filed on February 21, 2012
File No. 333-179603**

Dear Ms. Hayes:

Effective immediately, the undersigned hereby withdraws the amended Registration Statement on Form S-1.

Should you have any questions regarding this withdrawal, please do not hesitate to contact Jack Concannon of Morgan Lewis & Bockius LLP, counsel to the Company, at (617) 951-8874.

Very truly yours,

/s/ Stephen B. Thompson

Stephen B. Thompson
Sr. Vice President Finance and Administration
Chief Accounting Officer

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